

LEGISLATURE OF NEBRASKA
NINETY-NINTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 587

Introduced by Burling, 33; Aguilar, 35; Baker, 44; Stuthman, 22

Read first time January 18, 2005

Committee: Transportation and Telecommunications

A BILL

1 FOR AN ACT relating to motor vehicles; to amend sections 60-105,
2 60-106, 60-311.16, 60-3001, 60-3004, and 60-3007, Reissue
3 Revised Statutes of Nebraska; to provide for certificates
4 of title, registration, license plates, and taxation for
5 replica motor vehicles; to harmonize provisions; and to
6 repeal the original sections.
7 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 60-105, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 60-105. (1) No person, except as provided in section
4 60-110, acquiring a motor vehicle, commercial trailer, semitrailer,
5 or cabin trailer from the owner thereof, whether such owner is a
6 manufacturer, importer, dealer, or otherwise, shall acquire any
7 right, title, claim, or interest in or to such motor vehicle,
8 commercial trailer, semitrailer, or cabin trailer until he or she
9 shall have had delivered to him or her physical possession of such
10 motor vehicle, commercial trailer, semitrailer, or cabin trailer
11 and a certificate of title or a manufacturer's or importer's
12 certificate duly executed in accordance with sections 60-102 to
13 60-117 and with such assignments thereon as may be necessary to
14 show title in the purchaser thereof or an instrument in writing
15 required by section 60-1417. No waiver or estoppel shall operate
16 in favor of such person against a person having physical possession
17 of such motor vehicle, commercial trailer, semitrailer, or cabin
18 trailer and such certificate of title or manufacturer's or
19 importer's certificate or an instrument in writing required by
20 section 60-1417. No court in any case at law or in equity shall
21 recognize the right, title, claim, or interest of any person in or
22 to any motor vehicle, commercial trailer, semitrailer, or cabin
23 trailer sold or disposed of, or mortgaged or encumbered, unless
24 there is compliance with this section.

25 (2) The county clerk, subject to the approval of the
26 Department of Motor Vehicles, shall assign a distinguishing
27 identification number to any motor vehicle, commercial trailer,
28 semitrailer, or cabin trailer whenever such identification number

1 is destroyed, obliterated, or missing. It shall be the duty of the
2 owner or owners of such a motor vehicle, commercial trailer,
3 semitrailer, or cabin trailer to which such number is assigned, to
4 have such number affixed to such vehicle in a manner prescribed by
5 the department. Before the certificate of title for an assigned
6 number is released to the applicant by the designated county
7 official, the applicant must provide a statement that an
8 identification inspection has been conducted pursuant to subsection
9 (8) of section 60-106. Upon application for a metallic assigned
10 number plate, a nonrefundable fee of twenty dollars per vehicle
11 shall be paid to the department by the applicant.

12 (3) The department shall develop a metallic assigned
13 number plate which can be permanently secured to a motor vehicle by
14 rivets. All distinguishing identification number plates shall
15 display seventeen characters. When the manufacturer's vehicle
16 identification number is known, it shall be used by the department
17 as the assigned number. In the case of an assembled vehicle, a kit
18 vehicle, a replica vehicle, or a vehicle otherwise assembled, the
19 department shall use a distinguishing identification number on such
20 assembled vehicle, kit vehicle, replica vehicle, or vehicle
21 otherwise assembled. The number shall include seventeen positions,
22 the last two being "NE". The department shall, at the request of
23 the designated county official, provide the designated county
24 official with a number plate displaying a distinguishing
25 identification number or the manufacturer's number provided by the
26 designated county official.

27 (4) Any motor vehicle or trailer to which such a
28 distinguishing identification number is assigned, as authorized in

1 subsection (2) of this section, shall be registered under such
2 distinguishing identification number when registration of the motor
3 vehicle or trailer is required under sections 60-102 to 60-117.
4 Except for those excepted in section 60-102, all motor vehicles,
5 commercial trailers, semitrailers, and cabin trailers must have a
6 certificate of title before registration.

7 Sec. 2. Section 60-106, Reissue Revised Statutes of
8 Nebraska, is amended to read:

9 60-106. (1) Each county shall issue and file
10 certificates of title using the vehicle titling and registration
11 computer system prescribed by the Department of Motor Vehicles.

12 (2) (a) Application for a certificate of title shall be
13 made upon a form prescribed by the Department of Motor Vehicles.
14 All applications shall be accompanied by the fee prescribed in
15 section 60-115.

16 (b) All applications for a certificate of title to a
17 mobile home as defined in subdivision (2) of section 60-614 shall
18 be accompanied by a mobile home transfer statement prescribed by
19 the Property Tax Administrator. The mobile home transfer statement
20 shall be filed by the applicant with the county clerk of the county
21 of application for title. The county clerk shall issue a
22 certificate of title to a mobile home but shall not deliver the
23 certificate of title unless the mobile home transfer statement
24 accompanies the application for title, except that the failure to
25 provide the mobile home transfer statement shall not prevent the
26 notation of a lien on the face of the certificate of title to the
27 mobile home pursuant to section 60-110 and delivery to the holder
28 of the first lien. The county clerk shall retain the original copy

1 of the mobile home transfer statement, forward two copies to the
2 county assessor, and provide a copy to the applicant.

3 (3) (a) If the motor vehicle has situs in Nebraska, the
4 application shall be filed with the county clerk of the county in
5 which the vehicle has situs as defined in section 60-3001.

6 (b) If the applicant is a nonresident, the application
7 shall be filed in the county in which the transaction is
8 consummated.

9 (c) All applicants registering a vehicle pursuant to
10 section 60-356 shall file the application for title to the vehicle
11 with the Division of Motor Carrier Services of the Department of
12 Motor Vehicles. The division shall deliver the certificate to the
13 applicant if there are no liens on the vehicle. If there are any
14 liens on the vehicle, the division shall deliver or mail the
15 certificate of title to the holder of the first lien on the day of
16 issuance. All certificates of title issued by the division shall
17 be issued in the manner prescribed for the county clerk in section
18 60-107.

19 (4) If a certificate of title has previously been issued
20 for the motor vehicle in this state, the application for a new
21 certificate of title shall be accompanied by the certificate of
22 title duly assigned unless otherwise provided for in sections
23 60-102 to 60-117. If a certificate of title has not previously
24 been issued for the motor vehicle in this state or if a certificate
25 of title is unavailable pursuant to subsection (4) of section
26 52-1801, the application, unless otherwise provided for in sections
27 60-102 to 60-117, shall be accompanied by a manufacturer's or
28 importer's certificate, as provided for in such sections, a duly

1 certified copy thereof, a certificate of title, a court order
2 issued by a court of record, a manufacturer's certificate of
3 origin, or an assigned registration certificate, if the law of the
4 state from which the motor vehicle was brought into this state does
5 not have a certificate of title law. If the application for a
6 certificate of title in this state is accompanied by a valid
7 certificate of title issued by another state which meets that
8 state's requirements for transfer of ownership, then the
9 application may be accepted by this state. If the vehicle is a
10 specially constructed motor vehicle as defined in section 60-3001,
11 the application shall be accompanied by a kit manufacturer's
12 certificate of origin and a bill of sale or manufacturer's
13 certificates of origin and bills of sale for all major component
14 parts. If the vehicle is a replica vehicle as defined in section
15 60-3001, the application shall be accompanied by a manufacturer's
16 statement of origin indicating the model year the replica vehicle
17 represents and a bill of sale for all major component parts. For
18 purposes of this subsection, certificate of title shall include a
19 salvage certificate, a salvage branded certificate of title, or any
20 other document of ownership issued by another state or jurisdiction
21 for a salvage vehicle. Only a salvage branded certificate of title
22 shall be issued to any vehicle conveyed upon a salvage certificate,
23 a salvage branded certificate of title, or any other document of
24 ownership issued by another state or jurisdiction for a salvage
25 vehicle. If a certificate of title has not previously been issued
26 for the vehicle in this state and the applicant is unable to
27 provide such documentation, the applicant may apply for a bonded
28 certificate of title as prescribed in section 60-111.01. The

1 county clerk shall retain the evidence of title presented by the
2 applicant and on which the certificate of title is issued.

3 (5) The county clerk shall use reasonable diligence in
4 ascertaining whether or not the statements in the application for a
5 certificate of title are true by checking the application and
6 documents accompanying the same with the records of motor vehicles
7 in his or her office. If he or she is satisfied that the applicant
8 is the owner of such motor vehicle and that the application is in
9 the proper form, the county clerk shall issue a certificate of
10 title over his or her signature and sealed with his or her seal.

11 (6) In the case of the sale of a motor vehicle, the
12 certificate of title shall be obtained in the name of the purchaser
13 upon application signed by the purchaser, except that (a) for
14 titles to be held by husband and wife, applications may be accepted
15 upon the signature of either one as a signature for himself or
16 herself and as agent for his or her spouse and (b) for an applicant
17 providing proof that he or she is a handicapped or disabled person
18 as defined in section 18-1738, applications may be accepted upon
19 the signature of the applicant's parent, legal guardian, foster
20 parent, or agent.

21 (7) In all cases of transfers of motor vehicles,
22 commercial trailers, semitrailers, or cabin trailers, the
23 application for a certificate of title shall be filed within thirty
24 days after the delivery of such vehicle or trailer. A licensed
25 dealer need not apply for certificates of title for motor vehicles,
26 commercial trailers, semitrailers, or cabin trailers in stock or
27 acquired for stock purposes, but upon transfer of such vehicle or
28 trailer in stock or acquired for stock purposes, the licensed

1 dealer shall give the transferee a reassignment of the certificate
2 of title on such vehicle or trailer or an assignment of a
3 manufacturer's or importer's certificate. If all reassignments on
4 the certificate of title have been used, the licensed dealer shall
5 obtain title in his or her name prior to any subsequent transfer.

6 (8) An application for a certificate of title shall
7 include a statement that an identification inspection has been
8 conducted on the vehicle unless (a) the title sought is a salvage
9 branded certificate of title or a nontransferable certificate of
10 title provided for in section 60-131, (b) the surrendered ownership
11 document is a Nebraska certificate of title, a manufacturer's
12 statement of origin, an importer's statement of origin, a United
13 States Government Certificate of Release of a motor vehicle, or a
14 nontransferable certificate of title issued under section 60-131,
15 (c) the application for a certificate of title contains a statement
16 that such vehicle is to be registered under section 60-356, (d) the
17 vehicle is a cabin trailer, (e) the title sought is the first title
18 for a motor vehicle sold directly by the manufacturer of the motor
19 vehicle to a licensed dealer franchised by the manufacturer, or (f)
20 the vehicle was sold at an auction authorized by the manufacturer
21 and purchased by a licensed dealer franchised by the manufacturer
22 of the motor vehicle. The Department of Motor Vehicles shall
23 prescribe a form to be executed by a dealer and submitted with an
24 application for a certificate of title for vehicles exempt from
25 inspection pursuant to subdivision (8)(e) or (f) of this section,
26 which form shall clearly identify the vehicle and state under
27 penalty of law that the vehicle is exempt from inspection. The
28 statement that an identification inspection has been conducted

1 shall be furnished by the county sheriff of any county or by any
2 other holder of a current certificate of training issued pursuant
3 to section 60-121, shall be in a format as determined by the
4 department, and shall expire ninety days after the date of the
5 inspection. The county clerk shall accept a certificate of
6 inspection, approved by the Superintendent of Law Enforcement and
7 Public Safety, from an officer of a state police agency of another
8 state. For each inspection conducted by the Nebraska State Patrol,
9 a fee of ten dollars shall be paid. Such fee shall be remitted to
10 the State Treasurer for credit to the Nebraska State Patrol Cash
11 Fund. For each inspection conducted by the county sheriff, a fee
12 of ten dollars shall be paid to the county treasurer. All such
13 fees shall be credited to the county sheriff's vehicle inspection
14 account within the county general fund. The identification
15 inspection required by this subsection shall include examination
16 and notation of the current odometer reading and a comparison of
17 the vehicle identification number with the number listed on the
18 ownership records, except that if a lien is registered against a
19 vehicle and recorded on the vehicle's ownership records, the county
20 clerk shall provide a copy of the ownership records for use in
21 making such comparison. If such numbers are not identical, if
22 there is reason to believe further inspection is necessary, or if
23 the inspection is for a Nebraska assigned number, the person
24 performing the inspection shall make a further inspection of the
25 vehicle which may include, but shall not be limited to, examination
26 of other identifying numbers placed on the vehicle by the
27 manufacturer and an inquiry into the numbering system used by the
28 state issuing such ownership records to determine ownership of a

1 vehicle. The identification inspection shall also include a
2 statement that the vehicle identification number has been checked
3 for entry in the National Crime Information Center and the Nebraska
4 Crime Information Service. If there is cause to believe that
5 odometer fraud exists, written notification shall be given to the
6 office of the Attorney General. If after such inspection the
7 sheriff or his or her designee determines that the vehicle is not
8 the vehicle described by the ownership records, no statement shall
9 be issued. In the case of an assembled vehicle, a kit vehicle, a
10 replica vehicle, or a vehicle otherwise assembled, the inspection
11 of such assembled vehicle, kit vehicle, replica vehicle, or vehicle
12 otherwise assembled shall include, but not be limited to, an
13 examination of the records showing the date of receipt and source
14 of each major component part as defined in section 60-2601.

15 (9) An application for a certificate of title for a
16 mobile home or cabin trailer shall be accompanied by a certificate
17 that states that sales or use tax has been paid on the purchase of
18 the mobile home or cabin trailer or that the transfer of title was
19 exempt from sales and use taxes. The county clerk shall issue a
20 certificate of title for a mobile home or cabin trailer but shall
21 not deliver the certificate of title unless the certificate
22 required under this subsection accompanies the application for
23 certificate of title for the mobile home or cabin trailer, except
24 that the failure of the application to be accompanied by such
25 certificate shall not prevent the notation of a lien on the face of
26 the certificate of title to the mobile home or cabin trailer
27 pursuant to section 60-110 and delivery to the holder of the first
28 lien.

1 (10) If a county board consolidates services under the
2 office of a designated county official other than the county clerk
3 pursuant to section 23-186:

4 (a) Applications under subsections (2), (3), and (9) of
5 this section shall be submitted to the designated county official;

6 (b) The designated county official shall perform the
7 duties imposed on the county clerk under subsections (2), (5), and
8 (9) of this section;

9 (c) The designated county official may accept
10 certificates of inspection under the conditions described in
11 subsection (8) of this section; and

12 (d) The designated county official shall act as office of
13 record for title documents, applications, odometer statements,
14 certificates of inspections, and lien and cancellation of lien
15 notations.

16 Sec. 3. Section 60-311.16, Reissue Revised Statutes of
17 Nebraska, is amended to read:

18 60-311.16. (1) Any person who is the owner of a
19 historical vehicle which is thirty or more years old at the time of
20 making application for registration or transfer of title may upon
21 application register the same as a historical vehicle upon payment
22 of a fee of fifty dollars for each vehicle and be furnished license
23 plates of distinctive design in lieu of the usual license plates.
24 Such plates in addition to the identification number shall have the
25 words historical and Nebraska for identification. The registration
26 shall be valid while the vehicle is owned by the applicant without
27 the payment of any additional fee, tax, or license.

28 (2) In addition to the fee specified in subsection (1) of

1 this section, there shall be an initial processing fee of ten
2 dollars to defray the costs of issuing the first plate to each
3 collector and to establish a distinct identification number for
4 each collector.

5 (3) Each collector applying for registration under this
6 section other than a nonprofit organization described in sections
7 21-608 and 21-609 must own and have registered one or more vehicles
8 with regular plates which he or she uses for regular
9 transportation.

10 (4) A collector, upon selling or otherwise relinquishing
11 ownership of a historical vehicle, may have its registration and
12 license plate transferred to another vehicle of the same category
13 in his or her possession upon payment of a fee of twenty-five
14 dollars.

15 (5) A vehicle manufactured, assembled from a kit, or
16 otherwise assembled as a reproduction, replica, or facsimile of a
17 historical vehicle shall not be eligible for registration under
18 this section unless it has been in existence for thirty years or
19 more. The age shall be calculated from the date the vehicle was
20 originally assembled as a reproduction, replica, or facsimile
21 vehicle.

22 (6) Collectors who, on August 24, 1975, have vehicles
23 registered and licensed as antique vehicles shall be permitted to
24 retain such registration and license if the collector submits an
25 affidavit to the Department of Motor Vehicles sworn to by the
26 vehicle owner that the vehicle is being collected, preserved,
27 restored, and maintained as a hobby and not for the general use of
28 the vehicle.

1 (7) An owner of a historical vehicle eligible for
2 registration under this section may use a license plate or plates
3 issued by this state in the year corresponding to the model year
4 date when the vehicle was manufactured in lieu of the plates issued
5 pursuant to subsection (1) of this section subject to the approval
6 of the department. The department shall inspect the plate or
7 plates and may approve the plate or plates if it is determined that
8 the model year date license plate or plates are legible and
9 serviceable and that the license plate numbers do not conflict with
10 or duplicate other numbers assigned and in use. An original-issued
11 license plate or plates that have been restored to original
12 condition may be used when approved by the department. The
13 department may consult with an organization of old car hobbyists in
14 determining whether the date of the year of the license plate or
15 plates to be used corresponds to the model year date when the
16 vehicle was manufactured. If only one license plate is used on the
17 vehicle, the license plate shall be placed on the rear of the
18 vehicle. The owner of a historical vehicle may use only one plate
19 on the vehicle even for years in which two license plates were
20 issued for vehicles in general.

21 In addition to the fees specified in subsections (1) and
22 (2) of this section, the department shall charge and collect a fee
23 of twenty-five dollars for registration under this subsection. The
24 registration shall be valid while the vehicle is owned by the
25 applicant without the payment of any additional fee, tax, or
26 license.

27 (8) The department may adopt and promulgate rules and
28 regulations to implement this section.

1 (9) The application for registration of a historical
2 vehicle shall be made on a form prescribed and furnished by the
3 department. Such form shall contain a description of the vehicle
4 owned and sought to be registered, including the make, body type,
5 model, serial number, and year of manufacture. It shall also
6 include a description of any vehicle owned by the applicant and
7 registered by him or her with regular registration plates and used
8 for regular transportation, which description shall include make,
9 body type, model, serial number, year of manufacture, and the
10 Nebraska registration number assigned to the vehicle. The
11 application shall also include an affidavit sworn to by the vehicle
12 owner that the historical vehicle is being collected, preserved,
13 restored, and maintained by the applicant as a hobby and not for
14 the general use of the vehicle for the same purposes and under the
15 same circumstances as other motor vehicles of the same type.

16 Sec. 4. Section 60-3001, Reissue Revised Statutes of
17 Nebraska, is amended to read:

18 60-3001. For purposes of sections 60-3001 to 60-3009:

19 (1) Assembled motor vehicle means a motor vehicle that is
20 materially altered from its construction by the removal, addition,
21 or substitution of new or used major component parts. Its make
22 shall be assembled, and its model year shall be the year in which
23 the motor vehicle was assembled. Assembled motor vehicle also
24 includes a specially constructed motor vehicle. Assembled motor
25 vehicle does not include a replica vehicle;

26 (2) Bus has the same meaning as in section 60-612;

27 (3) Current model year vehicle means a motor vehicle for
28 which the model year as designated by the manufacturer corresponds

1 to the calendar year;

2 (4) Kit vehicle means a motor vehicle assembled by a
3 person other than a generally recognized manufacturer of motor
4 vehicles by the use of a replica purchased from an authorized
5 manufacturer and accompanied by a manufacturer's statement of
6 origin. The term kit vehicle does not include glider kits;

7 (5) Motor vehicle means every motor vehicle, trailer, and
8 semitrailer subject to the payment of registration fees or permit
9 fees under the laws of this state and every cabin trailer as
10 defined in section 60-301 registered for operation upon the
11 highways of this state;

12 (6) Motor vehicle fee means the fee imposed upon motor
13 vehicles under section 60-3007;

14 (7) Motor vehicle tax means the tax imposed upon motor
15 vehicles under section 60-3002;

16 (8) Registration period means the period from the date of
17 registration pursuant to section 60-302 to the first day of the
18 month following one year after such date;

19 (9) Replica vehicle means a motor vehicle created using
20 the exact body style and factory specifications of a previous model
21 year and using major component parts manufactured and sold by the
22 original manufacturer or owner of the original manufacturing rights
23 of the vehicle. Its make shall be the name of the original
24 manufacturer, its model shall be the model of the motor vehicle
25 that the replica vehicle represents followed by the word replica,
26 and its model year shall be the year of the motor vehicle that the
27 replica vehicle represents;

28 (10) Situs of a motor vehicle means the tax district

1 where the motor vehicle is stored and kept for the greater portion
 2 of the calendar year. For a motor vehicle used or owned by a
 3 student, the situs is at the place of residence of the student if
 4 different from the place at which he or she is attending school;

5 ~~(10)~~ (11) Specially constructed motor vehicle means a
 6 motor vehicle which was not originally constructed under a
 7 distinctive name, make, model, or type by a manufacturer of motor
 8 vehicles. ~~The term specially~~ Specially constructed motor vehicle
 9 includes a kit vehicle. Specially constructed motor vehicle does
 10 not include a replica vehicle; and

11 ~~(11)~~ (12) Truck has the same meaning as in section
 12 60-301.

13 Sec. 5. Section 60-3004, Reissue Revised Statutes of
 14 Nebraska, is amended to read:

15 60-3004. (1) The motor vehicle tax schedules are set out
 16 in this section.

17 (2) The motor vehicle tax shall be calculated by
 18 multiplying the base tax times the fraction which corresponds to
 19 the age category of the vehicle as shown in the following table:

| 20 | YEAR | FRACTION |
|----|---------|----------|
| 21 | First | 1.00 |
| 22 | Second | 0.90 |
| 23 | Third | 0.80 |
| 24 | Fourth | 0.70 |
| 25 | Fifth | 0.60 |
| 26 | Sixth | 0.51 |
| 27 | Seventh | 0.42 |
| 28 | Eighth | 0.33 |

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| 1 | Ninth | 0.24 |
| 2 | Tenth and Eleventh | 0.15 |
| 3 | Twelfth and Thirteenth | 0.07 |
| 4 | Fourteenth and older | 0.00 |

5 (3) The base tax shall be:

6 (a) Passenger cars, trucks, utility vehicles, and vans,
 7 up to and including seven tons -- An amount determined using the
 8 following table:

| | | |
|----|----------------------|----------|
| 9 | Value when new | Base tax |
| 10 | Up to \$9,999 | \$ 60 |
| 11 | \$10,000 to \$11,999 | 100 |
| 12 | \$12,000 to \$13,999 | 140 |
| 13 | \$14,000 to \$15,999 | 180 |
| 14 | \$16,000 to \$17,999 | 220 |
| 15 | \$18,000 to \$19,999 | 260 |
| 16 | \$20,000 to \$21,999 | 300 |
| 17 | \$22,000 to \$23,999 | 340 |
| 18 | \$24,000 to \$25,999 | 380 |
| 19 | \$26,000 to \$27,999 | 420 |
| 20 | \$28,000 to \$29,999 | 460 |
| 21 | \$30,000 to \$31,999 | 500 |
| 22 | \$32,000 to \$33,999 | 540 |
| 23 | \$34,000 to \$35,999 | 580 |
| 24 | \$36,000 to \$37,999 | 620 |
| 25 | \$38,000 to \$39,999 | 660 |
| 26 | \$40,000 to \$41,999 | 700 |
| 27 | \$42,000 to \$43,999 | 740 |
| 28 | \$44,000 to \$45,999 | 780 |

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|----|----------------------|-------|
| 1 | \$46,000 to \$47,999 | 820 |
| 2 | \$48,000 to \$49,999 | 860 |
| 3 | \$50,000 to \$51,999 | 900 |
| 4 | \$52,000 to \$53,999 | 940 |
| 5 | \$54,000 to \$55,999 | 980 |
| 6 | \$56,000 to \$57,999 | 1,020 |
| 7 | \$58,000 to \$59,999 | 1,060 |
| 8 | \$60,000 to \$61,999 | 1,100 |
| 9 | \$62,000 to \$63,999 | 1,140 |
| 10 | \$64,000 to \$65,999 | 1,180 |
| 11 | \$66,000 to \$67,999 | 1,220 |
| 12 | \$68,000 to \$69,999 | 1,260 |
| 13 | \$70,000 to \$71,999 | 1,300 |
| 14 | \$72,000 to \$73,999 | 1,340 |
| 15 | \$74,000 to \$75,999 | 1,380 |
| 16 | \$76,000 to \$77,999 | 1,420 |
| 17 | \$78,000 and over | 1,460 |

18 (b) Assembled and replica passenger cars, trucks, utility
 19 vehicles, and vans -- \$60

20 (c) Motorcycles -- An amount determined using the
 21 following table:

| | | |
|----|----------------------|----------|
| 22 | Value when new | Base tax |
| 23 | Up to \$3,999 | \$ 25 |
| 24 | \$ 4,000 to \$ 5,999 | 50 |
| 25 | \$ 6,000 to \$ 7,999 | 75 |
| 26 | \$ 8,000 to \$ 9,999 | 100 |
| 27 | \$10,000 to \$11,999 | 125 |
| 28 | \$12,000 to \$13,999 | 150 |

| | | |
|----|---|-----|
| 1 | \$14,000 to \$15,999 | 175 |
| 2 | \$16,000 to \$17,999 | 200 |
| 3 | \$18,000 to \$19,999 | 225 |
| 4 | \$20,000 and over | 250 |
| 5 | (d) Assembled <u>and replica</u> motorcycles -- \$25 | |
| 6 | (e) Recreational vehicles -- Cabin trailers, up to one | |
| 7 | thousand pounds -- \$10 | |
| 8 | (f) Recreational vehicles -- Cabin trailers, one thousand | |
| 9 | pounds and over and less than two thousand pounds -- \$25 | |
| 10 | (g) Recreational vehicles -- Cabin trailers, two thousand | |
| 11 | pounds and over -- \$40 | |
| 12 | (h) Recreational vehicles -- Self-propelled mobile homes, | |
| 13 | less than eight thousand pounds -- \$160 | |
| 14 | (i) Recreational vehicles -- Self-propelled mobile homes, | |
| 15 | eight thousand pounds and over and less than twelve thousand pounds | |
| 16 | -- \$410 | |
| 17 | (j) Recreational vehicles -- Self-propelled mobile homes, | |
| 18 | twelve thousand pounds and over -- \$860 | |
| 19 | (k) Assembled <u>and replica</u> recreational vehicles and buses | |
| 20 | shall follow the schedules for body type and registered weight | |
| 21 | (l) Trucks -- Over seven tons and less than ten tons -- | |
| 22 | \$360 | |
| 23 | (m) Trucks -- Ten tons and over and less than thirteen | |
| 24 | tons -- \$560 | |
| 25 | (n) Trucks -- Thirteen tons and over and less than | |
| 26 | sixteen tons -- \$760 | |
| 27 | (o) Trucks -- Sixteen tons and over and less than | |
| 28 | twenty-five tons -- \$960 | |

1 (p) Trucks -- Twenty-five tons and over -- \$1,160

2 (q) Buses -- \$360

3 (r) Trailers other than semitrailers -- \$10

4 (s) Semitrailers -- \$110

5 (t) All other motor vehicles not listed in subdivisions

6 (3) (a) through (s) of this section -- \$310

7 (4) For purposes of subsection (3) of this section, truck
8 means all trucks and combinations of trucks or truck-tractors,
9 except those trucks, truck-trailers, trailers, semitrailers, or
10 combinations thereof registered under section 60-356, and the tax
11 is based on the gross vehicle weight rating as reported by the
12 manufacturer.

13 (5) For purposes of subsection (3) of this section,
14 trailer and semitrailer have the same meanings as in section
15 60-301.

16 (6) Current model year vehicles are designated as
17 first-year vehicles for purposes of the schedules.

18 (7) When a motor vehicle is registered which is newer
19 than the current model year by the manufacturer's designation, the
20 motor vehicle is subject to the initial motor vehicle tax in the
21 first registration period and ninety-five percent of the initial
22 motor vehicle tax in the second registration period.

23 (8) Assembled and replica recreational vehicles and buses
24 shall be designated as sixth-year vehicles in their first year of
25 registration for purposes of the schedules.

26 (9) When a motor vehicle is registered which is required
27 to have a title branded as previous salvage pursuant to section
28 60-130, the motor vehicle tax shall be reduced by twenty-five

1 percent.

2 Sec. 6. Section 60-3007, Reissue Revised Statutes of
3 Nebraska, is amended to read:

4 60-3007. (1) In addition to the registration fees
5 provided by Chapter 60, article 3, and the motor vehicle tax
6 imposed in section 60-3002, a motor vehicle fee is imposed on all
7 motor vehicles registered for operation in this state.

8 (2) The county treasurer or designated county official
9 pursuant to section 23-186 shall annually determine the motor
10 vehicle fee on each motor vehicle registered in the county based on
11 the age of the motor vehicle pursuant to this section and cause a
12 notice of the amount of the fee to be mailed to the registrant at
13 the address shown upon his or her registration certificate. The
14 notice shall be printed on a prenumbered statement form prescribed
15 by the Department of Motor Vehicles, shall be combined with the
16 notice of the motor vehicle tax, and shall be mailed on or before
17 the first day of the last month of the registration period.

18 (3) The motor vehicle tax, motor vehicle fee, and
19 registration fee shall be paid to the county treasurer or
20 designated official prior to the registration of the motor vehicle
21 for the following registration period. After retaining one percent
22 of the motor vehicle fee collected for costs, the remaining
23 proceeds shall be remitted to the State Treasurer for credit to the
24 Motor Vehicle Fee Fund. The State Treasurer shall return funds
25 from the Motor Vehicle Fee Fund remitted by a county treasurer or
26 designated county official which are needed for refunds or credits
27 authorized by law.

28 (4) The Motor Vehicle Fee Fund is created. On or before

1 the last day of each calendar quarter, the State Treasurer shall
 2 distribute all funds in the Motor Vehicle Fee Fund as follows: (a)
 3 Fifty percent to the county treasurer of each county, amounts in
 4 the same proportion as the most recent allocation received by each
 5 county from the Highway Allocation Fund; and (b) fifty percent to
 6 the treasurer of each municipality, amounts in the same proportion
 7 as the most recent allocation received by each municipality from
 8 the Highway Allocation Fund. Funds from the Motor Vehicle Fee Fund
 9 shall be considered local revenue available for matching state
 10 sources. All receipts by counties and municipalities from the
 11 Motor Vehicle Fee Fund shall be used for road, bridge, and street
 12 purposes. Any money in the fund available for investment shall be
 13 invested by the state investment officer pursuant to the Nebraska
 14 Capital Expansion Act and the Nebraska State Funds Investment Act.

15 (5) The motor vehicle fee schedules are set out in this
 16 section. Except for passenger cars, trucks, utility vehicles, and
 17 vans, up to and including seven tons, with a value when new of less
 18 than \$20,000, and for assembled and replica passenger cars, trucks,
 19 utility vehicles, and vans up to and including seven tons, the fee
 20 shall be calculated by multiplying the base fee times the fraction
 21 which corresponds to the age category of the vehicle as shown in
 22 the following table:

| 23 | YEAR | FRACTION |
|----|---------------------|----------|
| 24 | First through fifth | 1.00 |
| 25 | Sixth through tenth | .70 |
| 26 | Eleventh and over | .35 |

27 (6) The base fee shall be:

28 (a) Passenger cars, trucks, utility vehicles, and vans --

1 Up to and including seven tons, with a value when new of \$20,000
2 through \$39,999 -- \$20

3 (b) Passenger cars, trucks, utility vehicles, and vans --
4 Up to and including seven tons, with a value when new of \$40,000 or
5 more -- \$30

6 (c) Motorcycles -- \$10

7 (d) Recreational vehicles -- Cabin trailers and
8 self-propelled mobile homes -- \$10

9 (e) Trucks over seven tons and buses -- \$30

10 (f) Trailers other than semitrailers -- \$10

11 (g) Semitrailers -- \$30

12 The fee for passenger cars, trucks, utility vehicles, and
13 vans, up to and including seven tons, with a value when new of less
14 than \$20,000, and for assembled and replica passenger cars, trucks,
15 utility vehicles, and vans up to and including seven tons shall be
16 five dollars.

17 (7) For purposes of subsection (6) of this section, truck
18 means all trucks and combinations of trucks or truck-tractors,
19 except those trucks, truck-trailers, trailers, or semitrailers
20 registered under section 60-356, and the fee is based on the gross
21 vehicle weight rating as reported by the manufacturer.

22 (8) For purposes of subsection (6) of this section,
23 trailer and semitrailer have the same meanings as in section
24 60-301.

25 (9) Current model year vehicles are designated as
26 first-year vehicles for purposes of the schedules.

27 (10) When a motor vehicle is registered which is newer
28 than the current model year by the manufacturer's designation, the

1 motor vehicle is subject to the initial motor vehicle fee for six
2 registration periods.

3 (11) An owner of a motor vehicle which is exempt from the
4 imposition of a motor vehicle tax pursuant to section 60-3002 shall
5 also be exempt from the imposition of the motor vehicle fee imposed
6 pursuant to this section.

7 (12) Assembled and replica motor vehicles other than
8 passenger cars, trucks, utility vehicles, and vans up to and
9 including seven tons shall follow the schedules for the motor
10 vehicle body type.

11 Sec. 7. Original sections 60-105, 60-106, 60-311.16,
12 60-3001, 60-3004, and 60-3007, Reissue Revised Statutes of
13 Nebraska, are repealed.